IN THE CLAIMS:

Claims 1-32 (Canceled):

Claim 33 (Currently amended): A low resistance value resistor comprising:

a resistor body comprised by a resistive alloy, the body having thickness of 50-2000μm;

at least two electrodes, comprised by metal strips of flat tetragonal shape having a high electrical conductivity, each of said metal strips having a length equal with a width of said resistor body, and affixed on one surface of the resistor body separately wherein a diffusion layer is formed at an interface between the resistor body and the metal strip or in an interior of the resistor body under the metal strip;

two bonding electrodes of flat tetragonal shape disposed at both ends of a surface of the resistor body opposite to the surface having the electrodes;

a bonding wire bonded to each bonding electrode;

a fused solder layer only on each surface of the electrodes; and

a straight and uniform current path formed in the resistor body between said at least two electrodes.

Claim 34 (Previously presented): A low resistance value resistor according to claim 33, wherein bonding positions are provided on an area located at lateral outer side of respective center lines of the bonding electrodes.

Claim 35 (Previously presented): A low resistance value resistor according to claim 33, wherein material of said bonding electrodes includes nickel, aluminum, or gold.

Claim 36 (Previously presented): A low resistance value resistor according to claim 33, wherein said fused solder layer has a thickness of 2-10μm.

Claim 37 (Previously presented): A low resistance value resistor according to claim 36, wherein said fused solder layer is formed by fused solder material of Sn:Pb=9:1 (weight %) or lead-free solder material.

Claim 38 (Canceled):

Claim 39 (Previously presented): A low resistance value resistor according to claim 33, wherein a thickness of the electrodes is 10-500μm.

Claim 40 (Previously presented): A low resistance value according to claim 33, wherein a thickness of the electrodes is not less than a 1/10 fraction of a thickness of the resistor body.

Claim 41 (Previously presented): A low resistance value resistor according to claim 33, wherein said resistor body comprises Cu-Ni alloys, Ni-Cr alloys, Fe-Cr alloys, Mn-Cu-Ni

alloys, Pt-Pd-Ag alloys, Au-Ag alloys, or Au-Pt-Ag alloys.

Claim 42 (Previously presented): A low resistance value resistor according to claim 33, wherein said electrode comprises copper.

Claim 43 (Previously presented): A low resistance value resistor according to claim 33, wherein a resistivity of the electrode comprised by the high electrical conductivity metal strip is not less than a 1/150 fraction and not more than a 1/2 fraction of a resistivity of the resistor body.

Claim 44 (Previously presented): A low resistance value resistor according to claim 33, wherein a resistance value of the resistor is adjusted by varying at least a thickness of the resistor body.

Claims 45-56 (Canceled):

Claim 57 (Withdrawn): A method of forming a resistor comprising:

attaching two metal strip electrode of flat tetragonal shape onto a surface of the resistor body, each of the electrodes extending along a width of the resistor body; and

removing a portion of the resistor body along a length of the resistor body to set a resistance value of the resistor.

Claim 58 (Withdrawn): A method according to claim 57, wherein said removing is by shaving off a thickness of the resistor.

Claim 59 (Withdrawn): A method according to claim 57, wherein said removing removes an edge portion of the resistor body.